

### Abstract of the Disclosure

A semiconductor device includes a semiconductor layer formed on an insulator, a gate insulating film formed on the semiconductor layer, a gate electrode  
5 formed on the gate insulating film and extending in a first direction, source/drain regions formed in the semiconductor layer on both sides of the gate electrode, a body contact region in the semiconductor layer, a partial isolating region in which a field  
10 insulating film thicker than the gate insulating film intervenes between the semiconductor layer and an extending portion of the gate electrode, and a full isolating region in which the semiconductor layer on the insulator is removed. The full isolating region  
15 is formed to be in contact with at least a part of a side parallel to the first direction of the source/drain regions.